THE GOVERNMENT ACCOUNTANTS JOURNAL

Index to Volume XXXII

—A—

Accounting & Reporting, State/Local
Tennessee Financial Integrity Act of 1983, Frank L. Greathouse, Summer, 22–23.
Toward Layman Understandable Municipal Financial Reporting, William L. Campfield, Winter, 39–46.
Mastering the Interfund Maze, Robert J. Freeman & Craig D. Shoulders, Spring, 32–44.

Accounting, General Government
Government Accounting, Auditing & Financial Reporting—Where Is it Heading?, T. Jack Gary, Jr., Summer, 42–47.
The Meaning of the New Title 2 Standards, Edward P. Chait, Winter, 29–38.

Alpert, Claire L.
(See Wooldridge)

Auditing
The Meaning of Audit Independence, William R. Snodgrass, Spring, 51–53.
(Also see sections on Internal Control, Computers, etc.)

—B—

Bayer, Sylvan
An Approach to Cost Effective Internal Control Reviews, Summer, 18–21.

Bowsher, Charles A.
Improvements to the Congressional Budget and Impoundment Act of 1974, Spring, 13–22.

Brandon, Maynard
(See Rea)

Budgeting
Identifying Obstacles to the Implementation of Budgetary Reform in Government, Blue Woolridge & Claire Alpert, Summer, 48–54.
Improvements to the Congressional Budget and Impoundment Act of 1974, Charles A. Bowsher, Spring, 13–22.

—C—

Campfield, William L.
Toward Layman Understandable Municipal Financial Reporting, Winter, 39–46.

Cash Management
Applying Cash Management Techniques, Patrick Rea & Maynard Brandon, Spring, 45–50.

Certification
It's Time for a Certified Government Accountant, Don E. Giacomino & Dennis L. Knutson, Spring, 23–31.

Chait, Edward P.
The Meaning of the New Title 2 Standards, Winter, 29–38.

Comptrollership, Government
The Departmental Comptroller, Jacques C. Leger, Winter, 47–53.
Wanted: A Chief Financial Officer for the Federal Government, Edward J. Haller, Fall, 32–36.

Computers
Detecting Fraud, Waste and Abuse Through Computer Matching, Jim Durnil, Summer, 24–27.
You and the Computer Explosion, Clement L. Preiwisch, Summer, 60–64.

—D—

Dempsey, Charles L.
Federal Managers Financial Integrity Act: The Role of the IG, Summer, 15–17.

Dittenhofer, Mortimer A.
Internal Control and Auditing for Fraud, Winter, 24–28.

Durnil, Jim
Detecting Fraud, Waste and Abuse Through Computer Matching, Summer, 24–27.

—E—

Eagleton, Thomas F. (with Shapiro)
Federal Fraud, Waste and Abuse: Causes and Responses, Summer, 1–8.

Education, Accounting
Accreditation of Accounting Programs, Lawrence J. Gramling, Winter, 64–67.

Enthoven, Adolf J. H.
Price-Level Accounting in a Developing Economy, Summer, 34–41.

—F—

Fine, Harold R.
Improving Productivity—Western Versus Eastern Styles, Fall, 42–49.

Freeman, Robert J. (with Shoulders)
Mastering the Interfund Maze, Spring, 32–44.

—G—

Gary, T. Jack, Jr.
Government Accounting, Auditing and Financial Reporting—Where Is it Heading?, Summer, 42–47.

Giacomino, Don E. (with Knutson)
It's Time for a Certified Government Accountant, Spring, 23–31.

Government Accounting Standards Board
The Governmental Accounting Standards Board, Martin Ives, Winter, 59–63.

Gramling, Lawrence J.
The Accreditation of Accounting Programs, Winter, 64–67.

Greathouse, Frank L.
The Tennessee Financial Integrity Act of 1983, Summer, 22–23.

—H—

Haller, Edward J.
Wanted: A Chief Financial Officer for the Federal Government, Fall, 32–36.
Hamilton, Chuck
S. 1510: The Uniform Single Audit Bill, Fall, 1–18.
Heatherly, Charles L.
Institutionalizing Internal Controls—A Manager's View, Winter, 16–23.
Heim, Frederic A., Jr. (with Steinberg)
Implementing the Internal Control Process in Government, Winter, 1–15.
Hummel, Gerald F.
The Prompt Payment Act, Summer, 28–33.

—I—

Internal Control
An Approach to Cost Effective Internal Control Reviews, Sylvan Bayer, Summer, 18–21.
Federal Fraud, Waste and Abuse: Causes and Responses, Thomas F. Eagleton and Ira S. Shapiro, Summer, 1–8.
Federal Managers Financial Integrity Act: The Role of the IG, Charles E. Dempsey, Summer, 15–17.
Implementing the Internal Control Process in the Federal Government, Frederic A. Heim & Harold Steinberg, Winter, 1–5.
Institutionalizing Internal Controls—A Manager's View, Charles L. Heatherly, Winter, 16–23.
Internal Control and Auditing for Fraud, Mortimer A. Dittenhofer, Winter, 24–28.
Internal Control Standards for the Federal Government, Ronald J. Points and Bruce Michelson, Summer, 9–14.
Vulnerability Assessments and Internal Control Studies, Paul E. Weisenbach, Spring, 1–12.
International Financial Management
The Debt Overload: An Opportunity to Improve Government Financial Management, James P. Wesberry, Fall, 37–41.
Price-Level Accounting in a Developing Economy, Adolf J. H. Enthoven, Summer, 34–41.
Ives, Martin
The Governmental Accounting Standards Board, Winter, 59–63.

—K—

Knutson, Dennis
(See Giacomino)

—L—

Leger, Jacques C.
The Departmental Comptroller, Winter, 47–53.

—M—

Michelson, Bruce
(See Points)

—P—

Points, Ronald K. (with Michelson)
Internal Control Standards for the Federal Government, Summer, 9–14.
Preiwisch, Clement L.
You and the Computer Explosion, Summer, 60–64.
Productivity
Improving Productivity—Western Versus Eastern Styles, Harold R. Fine, Fall, 42–49.
Prompt Payment Act
The Prompt Payment Act, Gerald F. Hummel, Summer, 28–33.

—R—

Rea, Patrick (with Brandon)
Applying Cash Management Techniques, Spring, 45–50.

—S—

Shapiro, Ira S.
(See Eagleton)
Shoulders, Craig D.
(See Freeman)
Single Audit
GAAS, GAAP and the Single Audit, Edward W. Stepnick, Fall, 24–31.
S. 1510: The Uniform Single Audit Bill, compiled by Chuck Hamilton, Fall, 1–18.
Single Audit: Who Needs It? John Wrafter, Fall, 19–23.
Snodgrass, William R.
The Question of Audit Independence, Spring, 51–53.
Steinberg, Harold
(See Heim)
Stepnick, Edward W.
GAAS, GAAP and the Single Audit, Fall, 24–31.

—W—

Weisenbach, Paul E.
Vulnerability Assessments and Internal Control Studies, Spring, 1–12.
Wesberry, James P., Jr.
The Debt Overload: An Opportunity to Improve Government Financial Management, Fall, 37–41.
Woolridge, Blue (with Alpert)
Identifying Obstacles to the Implementation of Budgetary Reform in Government, Summer, 48–54.
Wrafter, John
Single Audit: Who Needs It?, Fall, 19–23.